

KALLURKATTE TOWN MINOR MUNICIPALITY.

DRAFT BYE-LAWS.

Dated 20th March 1923.

The following draft bye-laws framed under Section 48 (1) (K) of the Mysore Municipal Regulation, VII of 1906, relating to the levy of octroi duty on articles imported into the Kallurkatte Minor Municipality are published for information of the public:—

Any inhabitant of the Municipality objecting to the proposed tax may within one month from the date of the notice, send his objections in writing to the President, Municipal Council, Kallurkatte.

1. The local limits for collecting octroi duty shall be the Municipal boundaries.
2. No article liable to octroi duty shall be brought within those limits except by one of the roads described in the schedule hereto annexed.
3. All persons bringing into or receiving beyond the octroi limits of the town any such articles shall exhibit the same at the Municipal Office to allow of its being duly inspected by the octroi staff.
4. Every person bringing dutiable articles within the town shall report the fact to the Municipal Office.
5. A table showing the octroi duty leviable on the various articles shall be exhibited at the Municipal Office in a conspicuous part thereof and copies shall be supplied without any charge to any person requiring the same.
6. Piece-goods imported into the town will be impressed at the Municipal Office with the Municipal seal indicating that octroi has been levied.
7. When the goods are brought to the Octroi Office they may be unloaded and weighed or counted by the officer in charge of the Octroi Office. Upon ascertainment of the amount of octroi payable on the goods, the importers shall either pay the amount due and receive a permit for the removal of the goods showing the quantity weight of the goods, the amount paid in respect thereof and the date of payment, or in case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.
8. With a view to the appraisement of the value of the goods when the tax is assessed or valued, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Office. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Office at current rates and octroi levied accordingly.
9. *Bonded Warehouse*—The Municipal Council shall provide a bonded warehouse for the custody of goods, which may be deposited under Rule 7 of the bye-laws. But at present, the goods will be stored in the Municipal Office.
10. The bonded warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M., daily, except on Sundays and holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the kotu dealing with perishable articles, such as betel leaves, etc., on such days and also other articles under special circumstances.
11. Any importer depositing goods in the bonded warehouse, shall, unless the Octroi Koti has previous to weighing and counting ascertained the amount of octroi payable thereon, give a declaration in the form appended of the description, weight, quantity and, if necessary, of the value of such goods.
12. A receipt in the form appended (Schedule III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the bonded warehouse and a register of all such goods shall be maintained. It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.
13. The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the articles to which they refer.
14. If the depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes to be made; and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti.
15. Any person who has deposited goods in the bonded warehouse may break bulk or charge the packing thereof on application to the officer in charge of the warehouse, or may on paying full duty thereon import such goods into the town covered by a permit, or may

export such goods free, covered by an export pass subject to escort of an octroi subordinate, provided that new packages covered by such pass, shall if possible, and before they are taken from the warehouse be stamped by the officer in charge, so as to show that they are under bond. The export pass shall be in triplicate the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered for every export pass granted under Rule 7. A fee of one anna shall be charged for every packet provided that in the case of carts, a fee of four annas shall be charged for every cart.

16. The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass and keeping one part in the office, shall deliver the other parts to the applicant.

17. All goods exported under such pass and also all goods exported under free export pass under Bye-law 15, shall be produced by the exporter together with the duplicate pass at the Octroi Stations that exist.

18. No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules:—

- I. Goods shall be allowed to remain three days free of charge.
- II. After that period, rates as in the following schedule shall be charged:—

	Per day.
	Rs. a. p.
(a) Tobacco bundles of 5 maunds or portion thereof	... 0 0 6
(b) Sugar per bag of 6 maunds or portion thereof	... 0 0 3
(c) Piece-goods per bale of 400 lbs.	... 0 0 6
(d) Jaggory per bag of 5 maunds or portion thereof	... 0 0 3
(e) Kerosene per box of 2 tins	... 0 0 6
(f) Dry cocoanut per bag of 2 maunds or portion thereof	... 0 0 3
(g) Fresh cocoanut per bag or of 100 do	... 0 0 6

III. The date of admission and removal of goods shall record as one day and Sundays and close holidays shall not be taken into account in fixing the date from which fees under each class shall be payable.

19. The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms or payment of rents as may from time to time be found necessary.

20. All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that, before selling such goods, notice of the fact shall be posted for seven days at the bonded warehouse and at the Municipal Office and provided that the goods shall be sold earlier, when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law 20, the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for six months and any claims for such balance received during that time shall be duly considered by the President. At the expiry of six months or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of six months except by special permission of the Council.

22. Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25, whichever may be less, and to payment of octroi duty on the article unaccounted for.

23. Any person importing or exporting dutiable articles, who infringes Bye-laws 3, 4, 6, 7, 11 and 17, shall be liable to a fine not exceeding Rs. 50.

SCHEDULE I.

Name of Route.—	
(1) Agasarahalla	On the northern side.
(2) Kallurkatte-Nagar road, Kallahalli. (Including the Bridge)	On the southern side.
(3) Kallurkatte-Shimoga high road, i.e., up to Kallurkatte-Ananthapur road	On the eastern side.
(4) (a) Kallurkatte-Kollur, Lakshmipur road (i.e., up to Keddalgudde river). (b) (Kallurkatte-Sagar road), (i.e., up to Sampagaddehalla)	On the western side.

SCHEDULE II.

(SEE BYE-LAW No. 11.)

To

The Officer in charge of the Octroi Office, Kallurkatte Town.

Please receive the undermentioned goods and deposit them in the Koti:

Name of depositor	Description of articles deposited	Number of packages or bales, etc.	Distinguishing marks, if any	Maunds	Seers	Feet	Inches	Quantity	Value
									Rs. a p.

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 12 to 15, 16, 18 and 21 relating to the deposit.

Witness..... Signature of the depositor.....

Signature..... Address.....

Address..... Date.....

SCHEDULE III.

(SEE BYE-LAW No. 12.)

Octroi Office, Kallurkatte Town.

Received the deposit the undermentioned goods from.....

Receipt No.	No.	Date	Goods Deposit Note No.	Name of articles	Description	Number of articles	Remarks

Goods-keeper..... Head Clerk.....

Date.....

SCHEDULE IV.

Schedule of Taxes, Kallurkatte Town.

Serial No.	Name of tax	Class of property liable	Amount for which rates at which class Property liable	Exemption	Time
1	Octroi	The articles mentioned in the next column when imported into Municipal limits.	Rs. a p. 1 Fresh co-coanuts, each 0 0 1 2 Dry co-coanuts per maund 0 8 0 3 Betel leaves 100 0 0 1 4 Jaggory per maund 0 2 0 5 Sugar do 0 4 0 6 Kerosene oil and petrol per tin 0 2 0 7 Tobacco per maund 1 0 0 8 Piece-goods per rupee 0 0 4 Value 100 Piece 2 0 0 9 Sheep or goats, each 0 1 6	1 Personal luggage of travellers, goods bona fide property of Government at the time of import and accompanied by an invoice certified by Departmental Head concerned that the property therein mentioned belongs to Government. 2 Two hundred betel leaves and 2 seers of tobacco. Six co-coanuts if brought for personal consumption by bona fide travellers. 3 Piece-goods manufactured locally	Time of import of goods into Municipal limits.

Dated 20th March 1923.

Notice is hereby given to the inhabitants of the Municipality of the Kallurkatte Town, that the Municipal Council, Kallurkatte, desires to impose the tax defined in the rules appended in lieu of the existing shop and oil-mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, Town Municipal Council, Kallurkatte.

Rules for the assessment of a tax on professions, trades and callings and on offices and appointments.

Draft rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and offices and appointments:—

1. In the rules, the word "person" shall include a firm, company association.
2. Every person who, within the Kallurkatte Town, exercises any profession art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.
3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.
4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.
5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.
6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names. The tax shall be calculated on his total annual income or profits from all such sources.
7. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointments shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules, showing his income or profits for the required year or years.
8. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require:—
 - (1) The owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment, of every such person.
 - (2) Any employer, or the head or Secretary or any public or private office or of a firm or company:—
 - (a) to furnish within a specified time a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same.
 - (b) to furnish the above particulars in regard to any incorporated company of which such employer, head, Secretary, as the case may be, is the agent.
9. On or before 1st January and 1st July every year, an assessment list in the form Appended shall be prepared. The Procedure laid down in Sections 63 to 66 of the Municipal Regulation regarding assessment of rates on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.
10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold, any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII, shall, within thirty days of so commencing, give information of the fact to the President, Town Municipal Council.
11. Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13. (i) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(SECTION, 59, CLAUSE X) TAX ON ARTS, PROFESSION, TRADES AND CALLINGS.

Class I.

Every person holding any office or appointment, public or private or employment in any capacity whose pay, salary or pension amounts to Rs. 1,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 1,000 a month or upwards.

	Rs.
(1) Carrying on business as a company	...
(2) Abkari renters, Wholesale and Retail tenders, and Manufacturers of every kind contractors, auctioneers and Commission Agents	...
(3) Bankers, money lenders, money changers and pawn-brokers	...
(4) Advocates, Attorneys, Pleaders	...
(5) Owners and farmers of markets and toll farmer	...
(6) Owners of Mills, Warehouses, Printing presses, Oil presses, Cotton presses and factories of all kinds	50
(7) Keepers of hotels, lodging houses, boarding houses	...
(8) Professional artists, Photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers	...
(9) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages	...
(10) Artizans	...
(11) Gold-smiths and carpenters, Ironsmiths, etc.	...

Class II.

Every person described in Class I whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards

Class III.

Do Rs. 300 a month or upwards do ... 12

Class IV.

Do Rs. 200 a month or upwards do ... 8

Class V.

Do Rs. 100 a month or upwards do ... 4

Class VI.

Do Rs. 50 a month or upwards do ... 2

Class VII.

Do Rs. 30 a month or upwards do ... 1

N.B.—1. No wholesale Trader, Banker, Advocate or Vakil, Miller, Factory owner, Tool farmer, Trader in Piece-goods and hides and skins, shall be placed in any class below class IV.

2. No Excise contractor (taking up Arrack, Ganja and Toddy shops,) Sweetmeats seller, hotel-keeper, keeper of Boarding house, dealer in petty and sundry articles, and copper and brass vessels, and gold and silver smiths shall be placed in any class below class V.

3. No Excise contractor taking up opium shop dealers in bidies, snuff, rice, tailor, having a sewing machine, dealer in kambli, carpenter and iron smith, shall be placed in any class below class VI.

KALLURKATTE TOWN MUNICIPALITY.

True return furnished by..... under the bye-law formed by the Town Municipal Council, Kallurkatte, under Section 48 (a) of the Mysore Municipal Regulation as to his liability to Profession Tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office or appointment held	Date from which Profession, etc., is followed, etc.	Monthly income		Remarks
			Included in the last return	During the current year	

Signature of party

PROFESSION TAX ASSESSMENT LIST.

Division.....

Serial No.	Name of party	Assessment No. in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	Now assessment			Remarks
		Number	Amount				Class	Amount	Number	

DRAFT BYE-LAW.

KALLURKATTE MINOR MUNICIPALITY.

Dated 20th March 1923.

The following bye-laws have been framed by the Kallurkatte Minor Municipal Council for regulating the numbering and registering of carts, carriages, motor vehicles, bicycles, tricycles and other vehicles within the limits of the Town of Kallurkatte.

Any inhabitant of this Municipality objecting to the proposed bye-laws may, within one month from the date of this notice, send his objections in writing to the President, Minor Municipal Council, Kallurkatte.

Bye-laws formed under Section 48 (1) J. J. of the Municipal Regulation, VII of 1906, for regulating the numbering and registering of carts, carriages, motor vehicles, bicycles, tricycles and other vehicles:—

(1) Any person who is the owner of a cart, carriage, motor vehicle, bicycle, or tricycle or other vehicle, liable to taxation as per (a) in schedule the Kallurkatte Minor Municipality under the Law in force shall get such cart, carriage, motor vehicle, bicycle, tricycle or other vehicle registered at the Municipal office within thirty-one days of these bye-laws coming into force or within thirty-one days of his newly coming into possession of such cart, carriage, motor vehicle, bicycle, tricycle, or other vehicle. When he continues to be in possession of such cart, carriage, motor vehicle, bicycle, tricycle or other vehicle he shall also get it registered at the said office either for the half-year within thirty-one days, from 1st July or from the 1st January or for a year within thirty-one days from the 1st July of each year.

Explanation.—Owner in these bye-laws includes the person in charge for the time being of such cart, carriage, motor vehicle, bicycle, tricycle or other vehicle.

(2) The above registration shall be made on payment of the half-yearly or yearly tax on such cart, carriage, motor vehicle, bicycle, tricycle or other vehicle in advance under the law in force.

(3) A number shall be painted on each cart, carriage, motor vehicle, bicycle, tricycle or other vehicle so registered.

(4) No cart, carriage, motor vehicle, bicycle, tricycle or other vehicle thus registered, shall be used without its number being painted on it.

(5) Any person who commits a breach of the conditions under clauses 1 and 4 of these bye-laws shall, on conviction before a Magistrate, be punished with a fine which may extend to Rs. 50.

Schedule A.

Serial No.	Name of tax	Amount for which or rate at which classes liable	Exemptions
	Tax on vehicles	(a) Four-wheeled vehicles with springs constructed to be drawn by two or more horses or bullocks 10 0 0 (b) Do without springs 5 0 0 (c) Two-wheeled vehicle with springs constructed to be drawn by one or more horses, bull or bullocks, or other animals 4 0 0 (d) Every other vehicles with springs 4 0 0 (e) Every bicycle or tricycle 2 0 0 (f) Every cart or other vehicle without spring 2 0 0 (g) Every motor car 10 0 0 (h) Every motor bicycle 5 0 0	(1) Juvenile vehicles such as perambulators, etc. (2) Vehicle kept by carriage builders or dealers solely for sale. (3) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year. (4) Vehicles belonging to members of the Police and of the officers of the Municipality employed in and out-door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council. (5) Vehicles belonging to the Municipality and not these hired by them.

In two equal instalments in advance in July and January every year.

S. SITARAMAIAH,

President, Municipal Council.

KADUR DISTRICT.

PROCEEDINGS OF THE MEETING OF THE KADUR DISTRICT BOARD HELD ON THE 24TH FEBRUARY 1923.

Number of members present ... 19

Number of members absent ... 11

6. Read Kadur Division Executive Engineer's letter No. 381, dated 1st December 1922, proposing to abandon the maintenance of the donkey path between Thippanahalli and Jagar and to maintain the Pandaravalli road instead.

Resolution.—The Executive Engineer's proposal is accepted.

7. Read Kadur Division Executive Engineer's letter No. 396, dated 11th December 1922, requesting that the mileage allotment of Handi-Aldur road may be increased from Rs. 80 to Rs. 100 in addition to a special repair estimate which is under preparation.

Resolved that the mileage allotment be increased from Rs. 80 to Rs. 100.

8. Read letter No. H. C. 135—21-22, dated 27th March 1922, from the President, Chikmagalur Municipal Council, requesting the adjustment of Rs. 437-9-6, being the cost of providing a water tap to the Veterinary Hospital.

The District Board do pay its quota, viz., one-third of the expenses incurred by the Municipal Council.

9. Read letter No. G. 608-616—G. M. 14-22-18, dated 8th January 1923, from the Secretary to Government, Revenue Department, calling for the opinion of the Board regarding the better maintenance of travellers' bungalows.

The Board has no objection to have control over the travellers' bungalows provided the amounts which are not allotted for their repairs and maintenance, etc., are assigned to it by Government.

10. Read letter No. L. 4786-93—A and E 25-22-3, dated 6th January 1923, from the Secretary to Government, Revenue Department, calling for the opinion of the District Board in the matter of revising the scale of expenditure for Veterinary Hospitals and Dispensaries.

In the present state of its finances, the Board very much regrets its inability to pay more than what it has now been paying.

11. Read Kadur Division Executive Engineer's letter No. 18, dated 9th January 1923, forwarding an estimate for Rs. 930 for the special repairs of Magadi-Javagal road.

Sanctioned the charge being met out of Rs. 2,000 budgetted under "A. Public Works", original works deviating the Birur-Lingadahalli road.

12. Read letter No. 2036—Muz. 268-22-3, dated 12th January 1923, calling for the opinion of the Board in the matter of taking over to its charge the maintenance of the Rest-houses at Tarikere and Kadur.

The Municipalities concerned may be consulted.